

their income tax liability. For a corporation whose taxable year is a calendar year, these estimated tax payments must be made by April 15, June 15, September 15, and December 15. In the case of a corporation with assets of at least \$1 billion (determined as of the end of the preceding tax year), payments due in July, August, or September, 2014, are increased to 100.25 percent of the payment otherwise due and the next required payment is reduced accordingly.

EXPLANATION OF PROVISION

The provision increases the required payment of estimated tax otherwise due in July, August, or September, 2014, by 33 percentage points.

EFFECTIVE DATE

The provision is effective on the date of the enactment of this Act.

SETTLEMENT STATEMENTS AND MANUFACTURED HOUSING

Mr. NELSON of Florida. Mr. Chairman, the amendment requires the taxpayer to provide a settlement statement to the IRS as proof that a home was purchased. While I support that requirement, the fact is that there is no settlement statement in the case of a manufactured home that is purchased and will be either sited on land already owned by the home buyer or sited on land to be leased by the home buyer. In those instances, a retail sales contract is used to purchase the home. This contract contains all of the truth in lending disclosures, as well as all the itemized disbursements relating to the transaction. Mr. Chairman, is it the view of the Senate that the IRS should accept retail sales contracts as proof of purchase in the event that a settlement statement is not available to the taxpayer?

Mr. BAUCUS. The Senator from Florida is correct. The purpose of the legislation is to eliminate fraud by requiring documentation of the proof of purchase. It is the Senate's intent that the IRS should accept retail sales contracts from taxpayers as proof of purchase of a manufactured home in the event that a settlement statement is not available.

Mrs. LINCOLN. I thank the chairman very much for that important clarification which will provide more certainty for our constituents who wish to purchase a manufactured home.

A NEPHEW'S MEMORIES OF "TEDDY"

Mr. KERRY. Mr. President, during his long illness, the Senate missed Ted Kennedy and Ted Kennedy missed the Senate. But Ted was especially missed by a young Senate page with whom he had a special connection—his nephew, Jack Schlossberg, Caroline Kennedy's son.

Jack worked as a page over the summer months, and I got to know him. When he wasn't busy with his page duties in the cloakroom and on the Senate floor, we talked about the lessons he had learned from his uncle.

Ted was thrilled that Jack was walking the same corridors where his Uncle

Bobby and his grandfather, John F. Kennedy, had once served. When young Jack returned to school this fall, he had a chance to reflect on all that had happened during his summer in Washington, but mostly he thought about his Uncle Teddy. He wrote about it in an essay he titled "EMK."

Jack shared his essay with me, and I would like to share it with the Congress, because it reflects not only what a tower of strength Teddy was to his family, but also the extraordinary qualities of Ted's loving nephew, Jack Schlossberg.

Mr. President, I ask unanimous consent that Jack's essay be printed in the RECORD, and I recommend that it be read by all who knew Ted, all who called him their friend, all who benefited from his extraordinary career in the U.S. Senate:

There being no objection, the material was ordered to be printed in the RECORD as follows:

EMK

(By Jack Schlossberg)

When I was little, I could only remember general things about him, like the way his voice sounded, or the feeling I got when we went sailing on his boat. As I grew up I started to understand what Uncle Teddy was saying to me and what he meant. As Teddy became sick, I understood him differently. He was still at times the same person I knew and loved, but his imperfections startled me. During his last few months I began to study every word he said. I idolized him in a way I never had before. No longer was my Uncle Teddy a summer memory or someone I heard about from my mother; he meant something to me. As I watched him go through Boston for the last time in August, I realized that I was not the only person who grew up with him this way, and that multiple generations had. Hundreds of thousands of people knew Teddy as the loving man who had always been there, and who never disappointed them.

It was my first year playing basketball and my team had made it to the championships. I was ten years old and I had never been more excited in my life. It was a tie game well into the fourth quarter when Teddy showed up. He came barreling into the gloomy PS 188 gym and sat down with my mother and father on the sidelines. He did not cheer too loud or even make himself heard, he just sat there and watched me. After my team's victory, he got up and gave me a great big hug. Soon after, he left and went home, as did I. I did not think twice about him coming to my game. I had not told him about it—he probably asked my mother what time and where it was, and moved everything that he was doing that day around my 11:00 am basketball game. That night I got a call from him: "The game of all games," he shouted into the phone. "And you scored the winning shot. I can't believe it. I just can't believe it," he said. Of course, I had not actually scored the winning shot, but all of sudden I believed I had. Teddy was always there to make your story a little more dramatic and entirely more fun. After he told a story about something you both had done, you started telling the story exactly as he had. At the time, I never understood how much effort he put into our relationship. Not only was he the senior Senator from Massachusetts, but also he was also quite busy, unlike many Senators. It was not as if he called me every day, every week, or even every month, but without fail, when you needed Teddy, he was there.

A year ago Teddy was diagnosed with brain cancer. A person who never made me sad, and never seemed weak, was said to have months to live. At first I was more baffled than I was upset. We were not talking about your average person, this was Teddy. He was not someone who came and went, he simply was always there. This was the first time I saw him affected by anything, and I was so confused by his vulnerability. My view of Teddy changed completely without any interaction with him. I suddenly became endlessly interested in his life. I read about him, I followed his policy and studied his speeches. Soon after his diagnosis my family and I went to visit Teddy in Florida. For the first time, I was aware of who Teddy was when he was not with me. In Florida, I asked him about his life and his politics, something I had never done before. He explained how he was seven years old (in the eighth grade because he was sent to school with his older brother) and his classmates stole his turtle and buried it: "I cried for hours and ran outside to dig him up," he said with a grin. "They were so mean over there at Riverdale." Although he could not express himself the way he wanted to at all times, he still stunned me with stories about civil rights and Lyndon Johnson. He also triggered the same emotions he always had. As he and his wife, Vicki, sat down to watch "24" one night, I saw Teddy as himself. I sat next to him as he commented on the show: "She's always cross," he said about one character. He made joke after joke about every possible thing he could and had everyone in the room laughing. This was Teddy's way. It was not as if every word he said was brilliant, but his way as a person was truly unique. He could make a very depressing evening hilarious just by cracking a few jokes.

My final memories of Teddy are not really of him, but of what I learned about him. His death was both upsetting and uplifting. At first I only thought of how I would miss him and how unfair it was that he was gone. But, as I went through Boston with him for the last time, I realized that many others loved him too. The drive started slowly as we went through Hyannis and waved to the people we passed on the street. The crowds got bigger as we approached Boston, and as we passed Teddy's famed "Rose Fitzgerald Kennedy Greenway" the crowd was enormous. The signs people held that said "We love you Teddy" struck deep in my heart. We drove through all of Boston as people lined the streets everywhere. There was no animosity, no hatred, just appreciation and love for Teddy. This made me realize that I was not the only person who loved him, and that the same effort he had made for me, he had made for everyone. He is the only person I know who was capable of making the type of effort he made. Whether it was my basketball game or grandparents day, Teddy showed up and made you laugh.

The drive continued as we pulled into the JFK Library and saw news cameras, photographers, and another gigantic crowd. It became clear to me then that in both political and personal life, he had something only few have: people trusted him. Everyone who came out to see Teddy trusted that he was going to take care of them, because he always had. I never knew any of this to be true until that day. Teddy was my uncle, so naturally I figured only those who really knew him would feel like I did. But Teddy's charm was universal, although he brought it up a notch in Massachusetts. The final way in which I remember Teddy, is as someone who always was truly who they appear to be. It would have been possible for his trust to apply only to his family and friends, and for it to have been somewhat artificial, the way most people behave. However, Teddy acted